



June 13, 2022

Via ECF

Hon. Lewis A. Kaplan, U.S.D.J.
Daniel Patrick Moynihan
United States Courthouse
500 Pearl Street
New York, New York 10007-1312

Re: *FCP Entertainment Partners, LLC v. Hal Luftig Company, Inc., et al.*
22-CV-02768-LAK
-and-
Hal Luftig v. FCP Entertainment Partners, LLC
22-CV-03697-LAK

Dear Judge Kaplan:

We represent FCP Entertainment Partners, LLC ("FCP") in the above-referenced matters. Please let this serve as FCP's Letter Motion to requesting that the Court accept under seal Exhibit 3 to Frank C. Gilmore's June 13, 2022 Declaration ("Gilmore Dec.") submitted in further support of FCP's amended petition to confirm the arbitration award in Case No. 22-cv-02768; and in opposition to Hal Luftig's amended petition to vacate the arbitration award in Case No. 22-CV-03697, which is being filed contemporaneously herewith.

Attached as Exhibit 3 to the Gilmore Dec. is copy of a Hal Luftig Company, Inc.'s ("HLC") redacted tax returns, which were Claimants Arbitration Exhibit C-131 in the underlying arbitration. The redactions to these tax returns were applied by HLC prior to their production to FCP in the underlying arbitration. HLC marked the tax returns as confidential in the underlying arbitration. The tax returns contain th confidential information of HLC. The tax returns are not the type of document that has been historically open to the press and the general public, and, thus, should be filed under seal in accordance with the experience and logic test. *See Bernstein v. Bernstein Litowitz Berger & Grossman LLP*, 814 F.3d 132 (2d Cir. 2016); *see also Solomon v. Siemens Indus., Inc.*, 8 F. Supp. 3d 261, 285 (E.D.N.Y. 2014) ("Tax returns are generally afforded special protection from public disclosure.").

FCP has submitted Exhibit 3 to the Gilmore Dec. to counsel for Luftig and HLC via email.

Respectfully submitted,

LIPPES MATHIAS LLP

/s/ Richard M. Scherer, Jr.

Richard M. Scherer, Jr.

SO ORDERED

LEWIS A. KAPLAN, USDJ

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